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Review of the efficiency of the administrative and financial functioning of the United Nations

Report on the activities of the Office of Internal Oversight Services

Report of the Office of Internal Oversight Services on the activities of the Procurement Task Force for the 18-month period ended 30 June 2007

Summary

The Procurement Task Force was established in January 2006 within the Office of Internal Oversight Services to address fraud and corruption in the procurement function in the United Nations, both at Headquarters and in the various peacekeeping missions. During the 18-month period ending 30 June 2007, the Task Force completed 63 investigations and issued 22 reports. The Task Force has identified and reported on more than 10 significant fraud and corruption schemes in cases with an aggregate contract value in excess of approximately $610 million, which resulted in an approximate misappropriation of resources in excess of $25 million.[1] This figure does not include the intangible cost to the Organization for the compromise of the integrity to the contract selection and execution processes, which might be considered legal damages in courts of law in certain jurisdictions.

At the initial stage, the Task Force focused on the investigations of the eight staff members placed upon special leave with pay following the decision by the administration. During the course of these investigations, the Task Force concluded a case of an elaborate scheme by one of the eight staff members, former procurement official Sanjaya Bahel, and the representatives of the vendor Telecommunications Consultants of India Ltd. (TCIL), to steer approximately $100 million in contracts to the company. The case of Mr. Bahel was referred for criminal prosecution and Mr. Bahel was found guilty of bribery, wire fraud, and mail fraud in the United States District Court, Southern District of New York.

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While six of the eight staff members were charged with misconduct, five cases remain under active consideration at the time of this writing. Some of the investigations of these cases are discussed in general terms in the present report for the purpose of providing the General Assembly with an overview of the work of the Task Force. The intention in these summaries is not to report on the cases of these individuals, but to provide an overview of the nature of the investigation and the efforts of the Task Force in the reporting period. In that regard, in these active matters the findings of the Task Force should be regarded as those of the Task Force, and not a final determination by the administration or the Organization. In the matters which involve the staff members whose cases are pending consideration, misconduct on the part of the staff member concerned should not be presumed. Rather, it is the duty of the Administration to prove any violation of the Organization's rules and regulations by a preponderance of the evidence in the administrative disciplinary process.

The Task Force investigations also concerned numerous procurement exercises and the award and execution of a large number of valuable contracts concerning six of the seven peacekeeping missions examined, including the United Nations Mission in the Sudan, the United Nations Organization Mission in the Democratic Republic of the Congo and the United Nations Stabilization Mission in Haiti. The Task Force reports highlighted significant findings of corruption, fraud, waste, abuse, negligence and mismanagement in a number of high value contracts, which reflect in part a deficiency in the internal control systems in the Organization. OIOS addressed this issue on numerous occasions and again urges the Organization to establish a robust internal control framework.

A number of cases have been referred to national authorities for criminal prosecution or to the Organization for consideration of subsequent legal action. The Task Force has also recommended civil recovery of monetary damages.

The Task Force has faced a number of challenges related to difficulties in obtaining and reconstructing relevant data, the lack of compulsory process outside the United Nations system, limited cooperation from some parties, including staff, vendors and their representatives, and the fact that several key witnesses could not be located or would not agree to an interview or production of relevant documents. These challenges must be addressed urgently for more effective investigation. These are also important in establishing more rigorous control over the procurement process in the future.

The Task Force continues to examine cases at United Nations Headquarters and the remaining peacekeeping missions. However, the Task Force is funded for the period until 31 December 2007 and it is unlikely that these cases will be finalized by the end of this year under the current arrangement. OIOS will propose for the consideration of the General Assembly that the competence of the Task Force be incorporated into the overall capacity of OIOS.

[1] These figures are approximate as in many cases precise calculation is not possible. The calculation involving misappropriation of resources is based on a calculation of either the amount of loss to the Organization or the amount by which the outside vendor, agent or individual was unjustly enriched.

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I. Introduction

1. The Procurement Task Force of the Office of Internal Oversight Services (OIOS) was established on 12 January 2006 in response to the perceived problems in procurement identified by the Independent Inquiry Committee into the oil-for-food programme and the arrest and conviction of Alexander Yakovlev, a former procurement officer. The establishment of the Task Force also supports the Organization's ambition to address and fight corruption in the Organization. The Task Force operates as part of OIOS and reports directly to the Under-Secretary-General for Internal Oversight Services. The mandate of the Task Force is to investigate all procurement-related cases involving procurement bidding exercises, procurement staff and vendors doing business with the United Nations.

2. The Task Force began as a small, ad hoc group with a complement of six investigators. However, a review of existing cases referred by the Investigations Division of OIOS and initial interviews with procurement staff at United Nations Headquarters in New York clearly indicated that the number of cases far exceeded what had originally been envisaged. It was agreed that the Task Force should be expanded with 20 investigator posts and some additional support staff.

3. In January 2006 the United Nations administration decided to place eight staff members on special administrative leave with pay. They were the staff identified in an audit report issued by OIOS on 19 January 2006 (AP2005/600/20). The audit report identified a number of fraud indicators and suspected instances of mismanagement resulting in financial loss to the Organization and the Task Force was asked to address the allegations in the audit report as a priority. Each of the individuals was the subject of multiple allegations, including new allegations that arose during the course of the investigation, involving different contracts and missions. In addition to those eight staff placed on administrative leave, the Task Force has also focused on several cases involving procurement irregularities in the United Nations Mission in the Sudan (UNMIS), the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) and the United Nations Stabilization Mission in Haiti (MINUSTAH).

4. In the course of its investigations, the Task Force identified multiple instances of fraud, corruption, waste and mismanagement at United Nations Headquarters and peacekeeping missions, including 10 significant instances of fraud and corruption in cases with an aggregate value in excess of $610 million, which resulted in misappropriation of resources or the unjust enrichment of vendors and their agents in excess of $25 million.

II. Summary of investigation activities

A. Task Force caseload

5. The Task Force has received and accepted 319 procurement-related cases from the Investigations Division of OIOS for investigation. In addition, the Task Force identified 22 additional significant cases based on its review of the procurement matters at Headquarters and various United Nations missions.

6. The Task Force has completed 63 investigations. The aggregate contract value for the cases investigated by the Task Force during the reporting period exceeds $1.4 billion. More than 82 per cent of these Task Force cases dealt with procurement in various United Nations peacekeeping missions, while approximately 18 per cent addressed procurement-related matters at United Nations Headquarters and various agencies.

B. Summary of investigation activities

7. The Task Force initially focused its resources on investigating the eight staff members placed on administrative leave in January 2006. There were numerous allegations concerning these staff, arising from the audit report, the existing inventory of Investigations Division cases, and the preliminary interviews conducted by the Task Force. Many of the matters spanned several years, and many were premised upon activity in a number of separate cases.

8. The Task Force has issued nine reports pertaining to these eight staff members. Each of these reports has examined multiple procurement exercises in which these staff members were involved, or matters in which they authorized expenditures of funds and in so doing were alleged to have breached procurement and financial rules. In some cases, the investigation identified fraud, misconduct and breaches of the United Nations Staff Regulations, as well as financial and procurement rules. In other cases, the investigations have determined that the staff members did not act improperly, unlawfully, or in violation of the rules and regulations of the Organization, and that they should be exonerated. In that regard, OIOS has recommended that three of the eight staff members be cleared of allegations of wrongdoing, that one be referred for criminal prosecution, and that the Organization address the issue of accountability for the other four staff members for either breaches of the Staff Regulations and Rules or deficiencies in their management responsibilities. The staff member whose case was referred for criminal prosecution — Sanjaya Bahel — has since been dismissed by the Organization and was found guilty of bribery, wire fraud and mail fraud in the United States District Court, Southern District of New York. In addition, the Organization has charged two of the staff members with misconduct.

9. The Task Force investigations also concerned numerous procurement exercises and the award and execution of a large number of highly valuable contracts. The Task Force issued 13 reports, which highlighted significant findings of waste, abuse, negligence, and other forms of mismanagement, as well as of multiple instances of fraud and corruption in these contracts. A number of cases were referred to national authorities for criminal prosecution or to the Organization for consideration of subsequent legal action, including civil recovery of monetary damages.

C. Challenges in conducting investigations

10. The Task Force has faced a number of challenges related to difficulties in obtaining and reconstructing relevant data, including the lack of compulsory process outside the United Nations system, limited cooperation from some parties, including United Nations staff and vendors, and the fact that several key witnesses could not be located or would not agree to an interview or production of relevant documents.

These challenges are explained further below and need to be addressed urgently for more effective investigation. These are also important in establishing more rigorous control over the procurement process in the future.

1. Procurement records

11. The Task Force noted that the procurement records were often incomplete and poorly maintained. The Task Force made significant efforts to locate and obtain all relevant files in many cases. In some missions, such as MONUC, there was essentially no organized document collection in a number of the procurement exercises and numerous documents were missing. Payments did not tally with the supporting invoices and there was no explanation evident in the file. In addition, it was not always possible to determine who was responsible for a file's management, who had accessed it, or who had removed documents from it.

2. Mutual legal assistance

12. The Task Force has a significant number of cases in which evidence must be obtained abroad. The Task Force has no coercive power over any third party. To obtain overseas evidence, the Task Force needs to engage a relevant law enforcement agency or national authority that can assist with certain investigative matters. However, with regard to certain types of evidence, the Task Force requires assistance in the framework of mutual legal assistance using legal powers in a foreign jurisdiction. In these situations, the Task Force requests a Member State for assistance in acting on its behalf. Such requests often take many months to process. Consideration should be given to whether OIOS on behalf of the United Nations can become a party to mutual legal assistance instruments as it would certainly expedite the investigations. No such possibility currently exists but that fact should not preclude consideration of whether it is desirable and achievable.

3. Vendor cooperation

13. Any vendor which succeeds in a bid will enter into a contract with the United Nations with a number of standard provisions, including provisions concerning vendor assistance to any duly authorized investigation. However, when asked to cooperate with the Task Force, many vendors engaged in delay, refusal and strategic manoeuvring. For instance, one of the vendors asserted to the Task Force that it is under no obligation to cooperate with the investigations carried out by the Task Force into their clandestine involvement in a United Nations contract, on the ground that they were not a direct party to the United Nations contract under review. On the other hand, the vendor claimed that it was entitled to copies of the Task Force documents despite its refusal to fully cooperate with the Task Force.

14. Effective oversight cannot be accomplished to any meaningful degree without an absolute and unequivocal obligation on the part of vendors, vendor intermediaries and principals to cooperate with investigations. Therefore, the cooperation by vendors with the investigations must be made mandatory and enforced. In this regard, OIOS believes that the United Nations General Conditions of Contract and vendor registration forms should be amended to make absolutely clear that vendors, their subsidiaries, agents, intermediaries, and principals are required to meaningfully cooperate with the investigations of OIOS. Such cooperation shall include, but not be limited to, access to all employees,

representatives, agents and assignees of the company, as well as production of all documents requested, including financial records.

15. Failure to fully cooperate with investigations must constitute sufficient grounds allowing the Organization to repudiate and terminate the contract and debar and remove the vendor from the Organization's list of registered vendors. Although OIOS has a right to request vendors to reasonably cooperate, it has become a practice only very recently that a vendor will be suspended from the vendor database for such non-compliance.

16. One of the most time-consuming and difficult investigative tasks has been to establish whether a vendor and its principals have any connection with other bidders. The Task Force has investigated at least three cases in which a principal of a company separated from a suspended vendor and then later joined or established another entity to carry out business with the Organization. Any bidder, as a part of its requirement for cooperation, should be obliged to submit to full scrutiny by OIOS in order to allow for verification that it is not connected to other bidders.

17. On the other hand, OIOS believes that there must be a mechanism by which investigators can solicit and reward a company for cooperating with investigations and by divulging fraudulent and corrupt behaviour as well as employees who have engaged in such malfeasance. Together with a compliance programme to guard against recurring offences, the Organization should have a mechanism to allow for a reduction in punishment for full cooperation and the institution of measures, including ethics training. Numerous vendors have asked the Task Force for reasons to cooperate and admit corrupt activities when they are going to be barred permanently, in any case.

III. Major investigations: results and recommendations

A. Reports relating to eight staff members placed on administrative leave

1. Investigation report on Sanjaya Bahel, including the companies Thunderbird, PCP and TCIL

18. The Task Force investigation identified an extensive scheme by agents and representatives of a large telecommunications company to defraud the Organization (PTF-R003/06). It also concluded that Mr. Bahel had engaged in a series of unauthorized acts in an effort to provide the company with an advantage in the procurement process and deflect criticism on the company when allegations of corruption and mismanagement surfaced.

19. Mr. Bahel had favoured the company in at least eight contracts with an aggregate value of approximately $100 million, including a $27 million contract to provide manpower support in the Organization's various missions. Furthermore, Mr. Bahel advanced the company's interests when complaints were lodged against the company for its failure to remit significant sums of money paid by the Organization intended for the company's contract staff. In return, the representatives of the company provided Mr. Bahel with two valuable Manhattan apartments worth in excess of $1.5 million at a price below market rate, and by bestowing other gifts upon him. The Task Force also found that Mr. Bahel conspired with a principal of

another large United Nations vendor and received gifts and benefits from the company official in consideration of favourable action taken by Mr. Bahel on the company's behalf in various large contracts.

20. In response to the Task Force report, the Organization charged Mr. Bahel with misconduct and subsequently dismissed him. Several vendors identified by the Task Force as engaging in misconduct and fraud were removed from the United Nations vendor roster.

21. The Organization also referred the matter to the United States Attorney's Office for the Southern District of New York for criminal prosecution, which has charged Mr. Bahel and Nishan Kohli, the company's principal agent, with conspiracy and illegally accepting bribes concerning programmes receiving United States federal funds. Mr. Kohli pleaded guilty to the conspiracy as charged. The company official acknowledged, as was identified in the Task Force investigation, that he had provided Mr. Bahel with cash and real estate in return for favourable treatment in the bidding and procurement process. On 7 June 2007, Mr. Bahel was convicted of all six charges contained in the indictment, which was based almost exclusively on the Task Force report. At trial, Mr. Bahel's defence admitted that the fraud he had committed against the Organization exceeded $20 million for the manpower contract alone.

2. Report on two United Nations vendors and a United Nations staff member

22. This report (PTF-R010/06) focused on the procurement exercise and execution of the food rations contracts for the United Nations Mission in Liberia (UNMIL) ("the Liberia contract") and the United Nations Mission in Ethiopia and Eritrea (UNMEE) ("the Eritrea contract"), worth in excess of $86 million. The investigation revealed that the integrity of the procurement process was undermined by the nefarious actions of a procurement officer and representatives from two United Nations vendors.

23. The Task Force established that a procurement officer helped a vendor fraudulently obtain confidential United Nations documents and information including bids from competing companies. At the time of the bid, the company officials established a base of operations at a hotel room near United Nations Headquarters. After the deadline for submission of financial and technical proposals, a procurement official provided company officials with the bid submissions of its competitors and the company officials redrafted the company's submission in the hotel room. This information allowed the vendor to reduce its prices, and then replace the bid pages and submit a more competitive offer. The procurement official resubmitted the company's redrafted proposal surreptitiously. As a result, the vendor secured the Liberia and Eritrea contracts. The company was also assisted by a representative of a vendor who frequented the United Nations procurement offices and "lifted" documents from copy machines located in the office. The procurement official also provided the representative with confidential United Nations documents. The vendor-intermediary was paid approximately $2.8 million for its efforts.

24. The Task Force found that the vendor continued to defraud the Organization through subsequent amendments to the contract to compensate for the losses incurred when the company fraudulently lowered its initial proposal to secure the contract. The procurement officer facilitated this process to the detriment of the

Organization. As a result of these fraudulent acts, the Task Force estimated that the Organization suffered financial losses of approximately $860,000 in the case of the Liberia contract alone. On the other hand, the Task Force learned that a civil lawsuit brought by the competitors in the United States was settled out of court for approximately 40 million pounds sterling — over $74 million. The United Nations was not a party to the settlement, and did not receive any sums under the settlement agreement. In certain jurisdictions, damages in public corruption litigation are calculated as the entire amount of the contract value.

25. The Task Force also concluded that while still employed by the United Nations, the procurement officer engaged in a joint business pursuit with a second vendor, who provided temporary employment to the procurement officer's son. As a result of the Task Force recommendations, both vendors were removed from the list of the United Nations vendors and the Organization is currently considering legal action against the vendors to compensate for the damages and loss caused by their nefarious acts.

3. Interim report on a concerned United Nations staff member

26. This report (PTF-R011/06) addressed the role of a senior staff member in several procurement exercises, including a contract for electrical services for United Nations Headquarters (valued at over $57 million) and a staffing support contract (valued at over $33 million). The Task Force determined that:

(a) The staff member improperly endorsed the continuation of a major electrical services contract, despite having been informed of the significant failings of the contractor in the contract execution and the extreme work performance deficiencies of the contractor's agents and employees and thereby exposing the Organization to the continued risk of financial loss. The vendor repeatedly overcharged the Organization and failed to adequately correct numerous work performance issues;

(b) The Task Force found that the manpower contract was tainted by the fraudulent conduct of a vendor and the principal supervising procurement officer within the Procurement Service (Mr. Bahel). The staff member was repeatedly made aware of the issues arising under the manpower contract and of the complaints that workers employed by the vendor were not receiving subsistence sums rightfully due to them. Nevertheless, the staff member failed to address these issues.

27. The Task Force further found that the staff member omitted critical financial information from his submissions to the Organization for the years 2003, 2004 and 2005, including information concerning his bank accounts, real property and financial information concerning the staff member's spouse, contrary to the Organization's rules on financial disclosure. When the Task Force requested that the staff member disclose certain financial information and answer further questions about his assets, he declined to fully produce such material. Only after a subsequent direction from the Secretary-General did the staff member partially disclose information, and the disclosure was made under specific conditions. As a result, the staff member did not produce all of the information he had been directed to disclose and, therefore, did not fully comply with the Secretary-General's instruction.

28. The staff member was subsequently charged with misconduct in connection with his refusal to provide full and complete information to the Task Force; his

refusal to comply with a specific direction from the Secretary-General; and his inaccurate and incomplete disclosures in the financial disclosure form. At the time of this writing, the case of the staff member was still pending in the Joint Disciplinary Committee.

4. Amended report on a concerned United Nations staff member — Interim Report on UNMIS and investigation report on a United Nations staff member

29. These reports (PTF-R005/06 and PTF-R006/06) addressed several procurement exercises undertaken by two senior staff members. These procurement exercises included: a contract for over $1 million to support the deployment of military troops in 2005; the procurement by UNMIS of equipment for an airport and the procurement of a fuel contract in excess of $86 million and a food rations contract in excess of $200 million. The Task Force recommended appropriate action to commence against the two staff members, as well as the removal of a vendor and its principal from the vendor roster. However, this case remains pending at the time of this report, and therefore the summary below should be considered preliminary.

(a) During the deployment of the troops, UNMIS improperly utilized an existing but unrelated aircraft and fuel services contract with a financial limit of $45,000 for expenditures, which ultimately exceeded over $1 million. As a result, the Mission accumulated an unapproved debt of more than $1.3 million. A senior staff member failed to identify and correct this irregularity. Similarly, another senior staff member approved payment of these debts of approximately $1 million without following proper procedures. That individual also failed to address whether the debt had been properly incurred;

(b) The Task Force concluded that the Mission procured equipment for an airport worth in excess of $589,000, which, however, failed to meet the safety specifications of the United Nations and the International Civil Aviation Organization also procured other equipment which was unnecessary. Furthermore, the Task Force concluded that a senior staff member, after being informed of the procurement exercise in question, failed to address the question that the suggested technology did not meet relevant specifications;

(c) The Task Force did not identify evidence that the staff member was involved in steering the short-term fuel supplies contract to any particular vendor. However, the Task Force established that the not-to-exceed amount for the short-term fuel contract was in fact unjustifiably increased by approximately $22.5 million with the approval of this individual, who failed to ensure appropriate review of the fuel figures, which proved to be erroneously calculated.

30. In a separate report (PTF-R007/06), the Task Force established that a former staff member had acted improperly by purposely favouring the vendor throughout the process; participating in the bidding exercise despite the existence of a personal relationship with the vendor's Executive Director; and improperly accepting assistance from the Executive Director in order to further a visa application for the former staff member's wife for entry into the country in which the vendor was based.

5. Report on a concerned United Nations staff member and interim report on two United Nations staff members

31. The Task Force examined whether a procurement officer improperly provided advanced notification of a contract award to a United Nations vendor prior to completion of the contract award procedures. The Task Force also investigated whether the staff member attempted to steer a United Nations contract towards a particular vendor by cancelling the contract bid results and seeking a rebidding exercise. The review of the evidence available at the time and the interview with those individuals involved did not identify sufficient basis to make adverse findings against the staff member.

32. However, after the issuance of its report (PTF-R001/06), the Task Force discovered new evidence in relation to the staff member concerned. Specifically, as discussed in the interim report on two staff members (PTF-R005/07), the Task Force established that the staff member as well as another staff member willingly and improperly socialized with a representative of a United Nations vendor and accepted gifts in violation of the Staff Regulations and relevant procurement rules. Both staff members had been interviewed by the Task Force about this specific vendor as part of several ongoing investigations. Significantly, both staff members failed to inform the Organization about their involvement with the vendor and failed to reveal the above incident to the Task Force. The staff members were subsequently charged with misconduct based upon the Task Force's report, and have been suspended with pay. Their cases remain pending. Thus, this summary should be considered preliminary.

6. Investigation concerning a United Nations staff member

33. This report (PTF-R004/06) addressed a number of allegations with regard to contracts for short-term fuel supplies and food rations for UNMIS. The Task Force examined whether the staff member concerned was involved in any efforts to inflate the fuel requirements for and steer the contracts to a particular vendor. Further, the Task Force examined whether the staff member exercised any improper influence in favour of another vendor during the bidding process for the food rations contract.

34. The Task Force did not identify evidence of the staff member's involvement in inflating the fuel requirements or steering the short-term fuel supplies contract to any vendor. Furthermore, the Task Force did not identify any improper actions or influence on the part of the staff member with regard to the food rations contract for UNMIS.

7. Report on a concerned United Nations staff member

35. This report (PTF-R009/06) addressed several procurement exercises undertaken during the course of the senior staff member's term in UNMIL.

36. The OIOS audit report on the Department of Peacekeeping Operations procurement (AP2005/600/20) found that the Engineering and Procurement Sections at UNMIL intentionally "split" requisitions in order to keep the value of the contracts below a monetary limit and thus bypass review by the Local Committee on Contracts and the Headquarters Committee on Contracts, which was confirmed by the Task Force investigation. The Task Force concluded that the staff member, acting in his role as a senior official in the Mission, did, on occasion, improperly

approve requisitions which were split. However, the circumstances were few and outweighed by instances in which the staff member intercepted such efforts by requisitioners. Therefore, the Task Force did not find that the staff member concerned violated any Staff Regulations or financial or procurement rules.

37. The Task Force also examined this staff member's approval of a vendor registration when he had previously been serving in the Procurement Service in New York. That company had been permitted to register as a United Nations vendor even though it failed to submit audited financial statements and income tax returns. While the Task Force found that the staff member's decision was improper, and demonstrated a lapse in supervision, it did not find any evidence that the staff member had acted purposefully or recklessly in connection with this decision. The Task Force recommended that the staff member be cleared of any allegation of wrongdoing with regard to the matters addressed in the report.

B. Interim report on MONUC procurement and five United Nations procurement officials

38. The Task Force received more than 40 complaints and cases involving corruption and procurement irregularities in MONUC. Between February and June 2007, the Task Force focused its efforts (see PTF-R011/07) on 18 of these cases involving procurement exercises with contract values exceeding $25 million. Several more investigations regarding procurement activities in the mission are ongoing.

39. The Task Force found numerous cases in which vendors and companies doing business with the Mission were required to pay sums of money to staff in order to be awarded contracts with the Organization, or offered to pay sums of money in exchange for assistance in the procurement. Despite repeated complaints from vendors and United Nations staff, and although these facts were well known throughout the business community in Kinshasa, this fraudulent conduct continued uninterrupted.

40. In particular, the Task Force identified an extensive effort by a procurement staff member, over an almost 20-year period, to solicit payments and bribes from several vendors in exchange for preferential treatment and various benefits. The Task Force also identified four other instances in which staff members had received sums of money from vendors. In one of these cases, the vendor provided a payment "schedule" detailing what he described as payments to MONUC staff members. Only two of the staff members admitted the receipt of payments, which they characterized as "loans". Yet, the "loans" were made interest free, and were not memorialized by any written agreement and in some cases were not paid back at all or were repaid only years later. The Task Force further found that these and other staff members engaged in corrupt acts in these matters, and compromised the integrity of the procurement and contract selection processes. As a result of the Task Force investigations, five staff members were placed on special administrative leave, and were charged with misconduct.

41. The Task Force further found that the MONUC Procurement Section lacked a comprehensive and organized filing system. In a number of cases investigators were provided with loose papers and miscellaneous documents that did not allow for a

comprehensive analysis of the events under investigation. Furthermore, critical documents were often missing from the files.

42. The Task Force considered this a result of collapse of ethical culture and extensive corruption in procurement in the Mission which has existed for years. The Task Force found that a lack of continuity at the managerial level on the one hand, improper ethics and procurement training, and little rotation within the Professional and General Service staff level on the other, contributed to this development. The Task Force thus concluded that the Mission should overhaul its procurement operations, provide extensive ethics training, or divest responsibility for procurement to Headquarters or to an independent third party.

C. Report on the ground fuel procurement at MINUSTAH

43. The Task Force examined the MINUSTAH procurement exercise (see PTF-R010/07) for the long-term supply of ground fuel in excess of $27 million and identified a scheme involving participation of five mission staff knowingly involved in the corrupt effort. These staff members severely compromised the integrity of the procurement process and committed corrupt acts throughout the process.

44. Upon discovering that the current supplier (the favoured vendor) was not technically qualified to win the contract and did not offer the lowest cost proposal, these staff members conspired to allow the vendor to correct its proposal and submit additional missing information. After a second call for bids (through the use of a best and final offer), the technical evaluators were instructed to rank the preferred vendor as the highest technically qualified bidder. However, the company still did not offer the lowest cost proposal. Senior staff members then instructed junior staff to change the fuel estimates to ensure that the vendor offered the lowest prices. As a result of this manipulation, the preferred vendor was deemed most technically qualified and presenting the lowest cost proposal, and therefore was awarded the contract. Fortunately, the Headquarters Committee on Contracts found a number of procurement irregularities and rejected the Mission's recommendation to award the contract to the favoured vendor. Despite this decision, the Mission was unable to reach an agreement with the second vendor; hence, the favoured vendor continues to supply fuel to the Mission.

45. Additionally, the Task Force identified an effort by one procurement official to solicit a bribe from one of the competing vendors in exchange for a promise to assist the vendor in the contract selection process. Furthermore, during the course of the investigation of the staff member, after learning that the Task Force was investigating the matter and intended to issue a report on him, the staff member contacted a representative of a vendor who had been cooperating with the Task Force and berated the vendor for its cooperation with the Task Force. The Task Force considers these actions to be serious matters constituting obstruction of justice.

46. In connection with the investigation into the matter, some of the senior managers made material misrepresentations to the Task Force, the Local Committee on Contracts, and the Headquarters Committee on Contracts to conceal their manipulation of the procurement exercise. The Task Force recommended that appropriate action be taken against those five staff members and that the matter be

referred to prosecutorial authorities. This case remains under active consideration and these findings should be considered preliminary.

D. Interim report on matters concerning former United Nations staff member Alexander Yakovlev and associated vendors, report on two United Nations vendors, report on a United Nations vendor and report on two United Nations vendors

47. In these reports (PTF-R002/07, PTF-R006/07, PTF-R008/07), the Task Force addressed the procurement actions tainted by the criminal behaviour of Alexander Yakovlev, who in 2005 was found by the Independent Inquiry Committee into the oil-for-food programme to have accepted monies for valuable treatment on behalf of several contractors serving peacekeeping missions. Following his arrest by the United States federal prosecutors, the staff member pleaded guilty to fraud, conspiracy and money-laundering. The Task Force has since identified further procurement exercises tainted by him and a number of additional vendors with whom he was closely associated.

48. The Task Force established that beginning in or about 1993 and continuing until his arrest in 2005, Mr. Yakovlev engaged in a corrupt scheme to solicit and accept sums of money and items of value from a number of United Nations vendors seeking to obtain United Nations contracts. The Task Force established that the staff member and entities and individuals associated with him cumulatively received over $3.5 million from at least five United Nations vendors in exchange for confidential United Nations documents and information, as well as the staff member's assistance in steering the contracts towards those vendors.

49. Most of the proceeds of the staff member's illegal activities were disbursed into a number of bank accounts associated with the staff member. The Task Force identified 14 accounts used as part of the scheme, including accounts in Antigua, Austria, the United States of America, the Russian Federation, Cyprus, Liechtenstein and Switzerland, some of which still contain substantial assets. For instance, at the time of the present report, the staff member's account in one jurisdiction contained over $1 million.

50. The Task Force recommended that the Organization seek recovery of the illegal proceeds of the staff member's schemes and consider taking legal action against the vendors involved. Efforts have begun to recover the money corruptly obtained by the staff member and entities and individuals associated with him.

E. Report on a United Nations vendor and the United Nations Pouch Unit

51. The Task Force conducted an investigation and concluded (see PTF-R001/07) that a vendor improperly used the United Nations diplomatic pouch services to transport goods to the Organization's missions in violation of the privileges granted to the United Nations under the Convention on the Privileges and Immunities of the United Nations. The Task Force further found that the vendor defrauded the Organization by charging freight costs for the shipments while he shipped the items at no cost through the use of the diplomatic pouch services.

52. The Task Force investigations established that a senior staff member failed to appropriately respond to the abuse of the pouch system once the scheme was identified. The Task Force further found that another senior official failed in his duty to implement and enforce procedures to protect the integrity of the diplomatic privileges granted to the Organization.

53. The Task Force established that the scheme existed and continued in part owing to the negligence by United Nations staff members at the Headquarters Pouch Unit, a lack of proper communication between Headquarters and the missions, and insufficient instructions by the Organization to staff in the missions regarding the appropriate use of the pouch system.

54. As a result, the Task Force determined that the Organization suffered financial losses in the amount of approximately $61,000 ($33,707 of which was recovered). However, the exact loss is very likely higher since the Task Force investigation focused on only 13 missions in which at least some records were available. Owing to limited record retention policies, several missions did not have records that could be examined by the Task Force.

F. Interim report on a United Nations staff member and UNOPS procurement

55. This report (PTF-R003/07) focused on allegations that a staff member of the United Nations Office for Project Services (UNOPS) had been systematically corrupting the procurement process in the UNOPS Eastern and Southern Africa Regional Office, located in Nairobi.

56. The Task Force found that the UNOPS staff member, together with the staff member's spouse and other individuals, participated in a fraudulent scheme to steer several UNOPS contracts to a company owned by the staff member's spouse. The scheme was accomplished through the submission of purportedly independent bids from companies which appeared to be legitimate competitors. In fact, the bids were organized by the staff member's spouse and associates and included a proposal from the company of the staff member's spouse. The staff member vouched for the spouse's company and assisted the spouse's efforts to secure the contracts and obtain payment from the Organization. The staff member instructed a subordinate to assist the staff member's spouse in the scheme, who directed the staff member's spouse to submit competing bids from purportedly independent companies, and accepted submissions which he knew were fraudulent and intentionally designed to create an appearance of legitimate competition. The staff member further facilitated the scheme by processing documents submitted by the spouse's company and pressuring finance staff to expedite payment to the company. The Task Force recommended that appropriate action be taken against the staff member and the matter be referred to national prosecutorial authorities in Kenya.

57. The investigation led to the discovery of a much larger scheme to systematically defraud UNOPS and the United Nations, involving the staff member, the spouse and companies associated with the spouse for contracts with an aggregate value exceeding $350,000. The final report of the Task Force on the scheme (PTF-R012/07), issued in August 2007, described further instances of fraud and corruption and recommended that appropriate action be taken against a number of staff members and vendors.

G. Report PTF-R004/07 Final report on the sale of the United Nations Postal Administration philatelic materials

58. In May 2003, the United Nations Postal Administration auctioned a collection of its philatelic material through a private auction house in Geneva. The sale netted the Organization approximately $2.5 million. The Task Force did not identify evidence of criminal activities by either United Nations staff members or the representatives of the auction houses involved in the disposal process. However, it found that certain individuals did not follow the appropriate procedures and internal controls concerning the disposition of United Nations property.

59. The Task Force investigation revealed that a senior official failed in his responsibility to report the intended sale to the United Nations Property Survey Board, as was required by the United Nations procurement rules. The Task Force further found that another senior official exceeded his authority when he recommended potential auction houses to the Procurement Service. The Task Force further established that the a senior staff member of the Property Survey Board — although aware of the imminent sale — failed to comply with the United Nations Financial Rules by not submitting the Property Survey Board's recommendations to the appropriate United Nations sections for their approval of the sale.

H. Summary of misappropriation and recovery actions

60. During its reporting period, the Task Force identified over 10 significant instances of fraud and corruption involving a number of valuable contracts with an aggregate contract value exceeding $610 million, which resulted in misappropriation of resources in excess of $25 million, a very conservative estimate. The ascertainment of an accurate dollar amount of actual out-of-pocket losses to the Organization requires additional analysis by qualified experts and should include sums not only converted to others but used for purposes not originally intended through management errors and misappropriations. Some courts typically assess damages in corruption cases not on the actual and direct loss figure, but the entire value of the contract at issue. An example (see PTF-R010/006) is provided in the matter discussed above in paragraphs 22 to 25. Under many statutes, and under many court decisions, it has been determined that actual monetary "loss" is not the appropriate measure of harm in a corruption case. Such calculations do not include the intangible cost to the victim of the presence of corruption in its procurement function and the compromise to the integrity of the process. Further, prices of contracts infused with corruption are typically inflated to account for the percentage paid to secure the contract. In other cases, the perpetrators make up for lowering their proposed costs through subsequent charges and amendments to the contract, and other acts.

61. The Task Force has recommended that the Organization recover losses resulted from fraud and corruption as discussed herein through a variety of means. For instance, one former procurement officer received over $3.5 million from his corrupt conduct and has been found criminally liable. The Task Force advised and recommended that the United Nations seek recovery from the staff member in the form of restitution as part of the criminal sentencing proceeding in the United States District Court, Southern District of New York. After requests by the Task Force to pursue restitution, the Office of Legal Affairs referred the matter to its outside

counsel and sought counsel's advice. Outside counsel agreed with the Task Force that recovery was possible and that the United Nations was a victim of the staff member's scheme and therefore had rights at sentencing. The United Nations has since made such a claim for restitution from the staff member and the request has been favourably received by the United States authorities. It is expected that a restitution order will be issued in the amount of at least $900,000, and that prosecutors in the case have agreed to recognize the United Nations as a victim of the offence.

62. Similarly, the Task Force contacted the national authority of one Member State regarding a bank account the same staff member controlled in that Member State and which he used as a repository for funds of his scheme. The amount of funds currently held in the account exceeds $1 million. The Task Force, on behalf of the United Nations, asserted an interest in recovering that money with the Member State. The national authorities of the Member State recognized the United Nations interest in those assets. The Task Force expects the Organization can recover at least $2 million — and as much as $3.5 million — from various accounts associated with the staff member if the matters are properly pursued.

IV. Task Force resources

A. Human resources

63. As noted above, the Task Force began in the late fall of 2005 as a small, ad hoc group, with a complement of six investigators. The Task Force was not fully operational until late spring of 2006 with the arrival of additional investigative staff with specialized experience in economic crime and large-scale commercial investigations. The Task Force currently retains 16 investigators but faces the challenge of keeping highly skilled investigators who are offered only temporary short-term contracts of a few months because of budget allotments.

B. Financial resources

64. For the calendar years 2006 and 2007, the Task Force was allocated approximately $10.8 million. The total expenditures of the Task Force are approximately $6.5 million as of 30 June 2007, as summarized in the table below.

Total allotments and expenditures of the Task Force as at 30 June 2007

(United States dollars)

Allotments		*Expenditures*	
OIOS		OIOS	
Allotment[a]	9 744 357	Obligations	988 321
		Disbursements	4 852 929
Department of Management		Department of Management	
Allotment[b]	1 049 888	Obligations	124
		Disbursements	697 580
Total	**10 794 245**		**6 538 954**
		Allotment balance	**4 255 291**

[a] Designated to cover staffing costs, such as salaries, consultants and travel.

[b] Designated to cover the costs of premises, communications, supplies, etc.

65. The funding arrangements for the Task Force were facilitated by the Controller's Office at the request of the Under-Secretary-General for Internal Oversight Services and the former Under-Secretary-General for Management. Although forecasts were prepared by the Task Force on likely expenditure, it took no part in identifying necessary funds.

66. The Task Force expenditures in 2006 and first half of 2007 accounted for approximately 61 per cent of its allotment, which included staff cost, rental of premises, costs of office materials and equipment, forensic analysis and other investigative expenses.

V. Overall observations based on the Task Force investigations

67. The Task Force experience of the last 18 months has enabled OIOS to determine that there is a pressing need to bring sweeping changes into the United Nations procurement system. OIOS had paid particular attention to the procurement area owing to its budget materiality, inherent business and reputation risks, as well as the unsatisfactory state of internal controls, which OIOS audits and investigations have consistently noted and reported upon. Moreover, the revelations by the investigations of the Task Force concerning serious procurement irregularities indicate that there is a need to overhaul the manner in which procurement is handled in the Secretariat and to strengthen oversight and investigative capabilities. It is also important to take into account that corruption in procurement in a number of instances stems from vendors and their intermediaries and agents to identify and exploit weaknesses in the system and staff. In a number of cases, the schemes emanate from those companies and their principals.

68. It should be stressed that the numerous cases of mismanagement, waste of resources, fraud and corruption found by the Task Force reflect the absence of a robust internal control system in the Organization. OIOS addressed that issue on numerous occasions and again urges the Organization to establish a robust internal control framework, clarifying and stressing management's inherent responsibility

for the different elements in such a framework, including the responsibilities for the overall control environment based on ethical culture and the core value of the Organization, once eloquently established and expressed in the Charter of the United Nations.

69. OIOS considers procurement as the highest risk area and in accordance with its mandate, OIOS intends to submit to management and legislative bodies a comprehensive report on the management of procurement systems and reform. Notwithstanding the final outcome of the present review, the Task Force identified several areas where improvements in the United Nations regulatory framework should be made as a matter of urgency.

A. United Nations vendors

70. While recognizing its critical importance in providing a mechanism to screen vendors, the Task Force identified a number of deficiencies in the vendor screening process. The case discussed in the interim report (PTF-R003/06), set forth above, is a prime example concerning the weaknesses in the process and the importance of screening companies in the critical phases of the procurement process. The Task Force also found examples where vendors and, importantly, their principals provided inaccurate, incomplete and false information in the contract selection process, information which, if identified, could have prevented subsequent losses and irregularities in the process:

(a) *Verification of information*: The verification procedure of the information asserted by vendors should be more systematic and comprehensive. Furthermore, the coordination between the several vendor registration bodies throughout the United Nations system should be strengthened. The Task Force has identified cases in which vendors have routinely supplied false and incomplete information but nonetheless have been awarded contracts;

(b) *Requirement from vendors*: The current registration forms do not require the would-be registered vendor to disclose the identity of its principals, any former corporate incarnation or to declare that it has no connection with any United Nations staff member, directly or indirectly. This last point is particularly important because of the number of instances in which companies change their corporate identity and affiliations. For example, in one case a company against which adverse findings had been made was struck off by the Organization only to be re-registered shortly thereafter under a new name with the same principals. The registration documents should include additional questions, for example, regarding the use of any intermediaries, agents and consultants in relation to the United Nations contracts or contract bids; the applicant's financial status and the identities and roles of the company's principal officers;

(c) *Accountability by vendors*: There should be strict liability imposed upon vendors who supply insufficient, misleading or false information. For example, it should be made clear in the registration documents that false, incomplete or defective vendor registration application may result in the rejection of the application or cancellation of an already existing registration. Further, it should be made clear that the United Nations reserves the right to cancel the vendor registration status of any company found to be in violation of the rules or contractual provisions of the Organization;

(d) *Requirement on intermediary agent or sub-contractor*: There should be a requirement for the same level of disclosure as the vendor with regard to the intermediary agent or sub-contractor and their agreements with the vendor. It should be made clear that the acts and declarations of the agent should be deemed to be those of the principal.

B. Removal and suspension of vendors and dissemination of information

71. The Task Force found and OIOS considers that there is a conspicuous need for improved information-sharing between different parts of the United Nations and a more robust response to vendors when their malfeasance is identified. When an adverse finding is made in relation to a company, it is essential that such a finding be disseminated to all concerned parties. For example, the Task Force has conducted an investigation where a company was found to be acting corruptly in one peacekeeping mission. Thereafter, this company was found to be conducting its affairs in the same illegal manner in another mission. The first mission did not inform the second mission of the company's prior conduct. In another example, the Task Force made a strong adverse finding against a company. Notwithstanding this, two months after the Task Force report, the company was awarded a new multi-million-dollar contract. This situation occurred, seemingly, because of a lack of communication between departments within the Organization. A further example is that until early 2007, the Organization contracted a company which paid funds into a secret offshore bank account of a staff member who had been arrested on charges of money-laundering and fraud in August 2005.

72. Furthermore, there is a need for a vendor removal and suspension system which entitles the Organization, after due process, to publish its decision and in particular to inform other institutions such as the World Bank and the European Commission when adverse findings against a company are made. Equally, the Organization needs to act promptly in response to such received information. This would be beneficial in the fight against procurement fraud and corruption within the United Nations system and analogous institutions. Recently, the Inter-American Development Bank published on its website a list of barred companies. The Task Force suggests that this model should be closely studied as a possible way forward for the Organization.

C. Financial disclosure

73. The rules of the Organization — including staff regulation 1.2 (n) and ST/SGB/2006/6 — direct certain staff members to file financial disclosure forms with the Ethics Office, which is not part of the OIOS investigative function. Disclosure of personal information to the Ethics Office can provide information about a potential conflict of interest and any unexplained wealth. However, in corruption investigations in which prima facie evidence has shown that the staff member may have engaged in misconduct or corrupt activity, this routine disclosure is often insufficient and more detailed information is required. Currently, the staff members are required to cooperate with investigations and produce relevant information (staff regulation 1.2 (r)). However, the Task Force investigations of fraud and corruption have been slowed in part as a result of the refusal of some staff

members to disclose financial information to OIOS because of a belief that their obligations have been satisfied by making the annual disclosure to the Ethics Office. The current rules on financial disclosures pursuant to OIOS requests need to be clarified, and if necessary, strengthened.

(a) *Scope of the disclosure in investigations*: Financial disclosure to OIOS is required in certain investigations in more exhaustive detail regarding transactions, assets and persons covered in appropriate cases. OIOS, with the mandatory cooperation of the staff member, must be able to expand the scope of the disclosure to address all relevant issues under investigation when prima facie evidence of corruption and fraud exists. Furthermore, the Organization's rules should be clarified to require all staff members who are under investigation to make financial disclosures and assist in the verification process at the behest of OIOS. OIOS is of the view that such an obligation currently exists under the staff regulations identified above.

(b) *Accountability of staff*: The rules governing financial disclosure should be amended to make incomplete or inaccurate disclosure a prima facie ground to bring a charge of misconduct. The Ethics Office should refer such cases to OIOS for investigation.

(c) *Verification of information*: It is essential that financial disclosures be subject to comprehensive verification. Staff members should be required to provide such assistance as may be necessary to help in the verification process. For example, staff members should be required to give such direction to their bankers, lawyers, accountants or other third parties who may hold information under conditions of confidentiality, to release such documentation and information needed to establish the legitimacy of the assets and completeness of the information supplied.

D. Recovery action

74. The Organization needs to consider and vigorously pursue recovery actions against the staff members and companies when adverse findings have been made against them and it finds that the Organization is the victim of fraud or corruption by either a staff member or one of its contractors. Currently, those recovery provisions have rarely been used. A recent case investigated by the Task Force brought to light significant fraud and corruption which prompted civil litigation between the company and two competing bidders allegedly deprived of the contract by the acts of the respondent company. The three companies are reported to have settled the litigation for approximately $80 million. The United Nations has only recently started to consider — based on the recommendation of the Task Force — whether it has any right to initiate legal action for recovery.

E. Consistency in actions against staff

75. Proportionality and consistency are applied in determining whether disciplinary action is warranted. The difficulty is that application of these concepts appears to vary depending on the programme manager's perception of the gravity of the matter, the extenuating circumstances at the time of the conduct in question, and the staff member's position. In that regard, the Task Force has found that its reports

have received contradictory responses from different departments with regard to similar cases.

76. While every case should be assessed on its merits, it must be the fundamental right of every staff member to know what is acceptable and what is not in terms of his or her conduct. There are objective criteria available to apply to these considerations, including the number of instances, the amount of the financial loss, the extent of the disrepute brought to the Organization, and the grade of the staff member. Whatever the yardstick used, it must be transparent, rational, defensible and consistent. The absence of an Organization-wide standard is evident in the way some of the Task Force reports have been assessed. The legal grounds for determining what misconduct is are elaborated in several instruments. Regrettably, those instruments continue to be applied and interpreted inconsistently.

F. Due process

77. It has been a common feature of the Task Force investigations that staff members have asserted that their due process rights have been violated. This arises as a result of staff members' misunderstanding of how due process rights apply in the context of administrative fact-finding investigations. In other cases, claims of a violation of due process are used as a shield to investigations and as a tactical or strategic ploy. There are numerous legal opinions, bulletins, regulations, directives, guidelines, and administrative notices which address on a general level the issue of due process rights in an administrative investigation. Nevertheless, the Task Force has encountered differing views on the scope and applicability of due process rights. The Task Force believes that the Organization should ensure that all staff members are fully informed of their due process rights during an investigation.

78. It is accepted that the Task Force has an obligation to act fairly and ensure that the interviewee is given ample opportunity to respond to allegations. The Task Force has been advised by the Office of Legal Affairs that fairness does not entail the right of the staff member to have counsel's assistance during the interview. Furthermore, staff members are not entitled to disclosure of questions or documents in advance of the interview and are not entitled to know who made statements and allegations to the Task Force about them. All these demands have been raised in the course of the Task Force investigations with the assertion that not to accede to them would constitute a breach of due process. These demands show that there is a clear misunderstanding of how due process applies in the context of an administrative fact-finding investigation.

79. Fairness in an administrative fact-finding investigation dictates that prior to issuance of a final report, the subject be provided with a notice of the fact of the investigation, made aware of the allegations, and provided with an opportunity to reply to the allegations and present information, witnesses and documents. It should be noted that additional due process rights, which one would normally observe in the context of a judicial proceeding — such as the right to depose, confront or cross-examine persons who may have been asked to contribute to the investigation — are not present in an administrative fact-finding investigation. This is a reflection of the administrative, not adjudicatory, nature of fact-finding investigations.

VI. Plan for completion of the work of the Task Force

80. The Task Force was intended as an interim and ad hoc entity established to address a particular problem and therefore the current mandate is set to expire on 31 December 2007. However, at the time of the present report the Task Force has entered into a critical phase. The momentum and the skills and competencies of its staff should be maintained within the Organization in pursuing the completion of the investigation of remaining cases so as to achieve the ambition to unconditionally root out corruption in the Organization.

81. The Task Force has now turned its full attention to large contracts in the peacekeeping missions and other large-scale matters at Headquarters. It is important to note that investigations of large and complex procurement contracts are time-consuming. The cases which have been investigated and closed are illustrative. For example, the investigation of matters concerning the large food rations vendor mentioned above required one year to complete; the investigation of matters related to Mr. Bahel required four and a half months (with one third of the Task Force team dedicated to the case); the investigation into a United Nations vendor, six months; the investigation of Mr. Yakovlev and all related companies, 18 months; and the investigation on another vendor, one year (but requiring more work before completion owing to the lack of cooperation from several sources). The recently finalized investigations into fraud and corruption in MONUC and MINUSTAH needed seven months and one year, respectively.

82. Further, the investigation of such cases requires investigators with special skills, background, and experience with investigations of fraud, corruption and economic crimes. OIOS has been selective of the staff skills and competencies and has managed to assemble a highly specialized team that has proven itself, as evidenced by the activities described in the present report.

83. The Task Force is funded for the period until 31 December 2007 but it is unlikely that its pending investigations will be completed by the end of this year under the current arrangement. OIOS is considering proposing for the consideration of the General Assembly that the competence of the Task Force be incorporated into the overall OIOS capacity. This will be proposed in detail in the revised estimate for the OIOS 2008-2009 proposed regular budget as part of the actions for strengthening the investigations function within OIOS, taking into consideration the recommendations of the comprehensive review of the Investigations Division. The proposal recognizes the high risks in the procurement function, the existing caseload relating to procurement and the specialist skills required to successfully investigate these complex procurement contracts.

84. OIOS will also present its audit results on comprehensive procurement management and implementation of related reform at its sixty-second session.

(*Signed*) Inga-Britt **Ahlenius**
Under-Secretary-General for Internal Oversight Services

Annex

List of final reports completed during reporting period

Serial no.	*Report reference no.*	*Date issued*	*Report title*
1	PTF-R001/06	19 July 2006	Report on a Concerned United Nations Staff Member
2	PTF-R002/06	20 July 2006	Report on a Concerned United Nations Staff Member
3	PTF-R003/06	27 July 2006	TCIL/Thunderbird/PCP Investigation Report — Interim Report on Mr. Sanjaya Bahel
4	PTF-R004/06	23 August 2006	Investigation Concerning a United Nations Staff Member
5	PTF-R005/06	6 September 2006	Amended Report on a Concerned United Nations Staff Member — Interim Report on UNMIS
6	PTF-R006/06	13 September 2006	Investigation Report on a United Nations Staff Member
7	PTF-R007/06	2 October 2006	Investigation Report Concerning the Purchase of Runway Lights in UNMIS, a Concerned United Nations Staff Member, and a Former United Nations Staff Member
8	PTF-R008/06	14 November 2006	Interim Report on a Concerned United Nations Staff Member
9	PTF-R009/06	15 November 2006	Report on a Concerned United Nations Staff Member
10	PTF-R010/06	7 December 2006	Report on Two United Nations Vendors and a United Nations Staff Member
11	PTF-R011/06	19 December 2006	Interim Report on a Concerned United Nations Staff Member
12	PTF-R001/07	2 February 2007	Report on a United Nations Vendor and the United Nations Pouch Unit
13	PTF-R002/07	2 May 2007	Interim Report on Matters Concerning Former United Nations Staff Member Mr. Alexander Yakovlev and Associated Vendors
14	PTF-R003/07	6 June 2007	Interim Report on a United Nations Staff Member and UNOPS Procurement
15	PTF-R004/07	7 June 2007	Final Report on the Sale of the United Nations Postal Administration Philatelic Materials

Serial no.	*Report reference no.*	*Date issued*	*Report title*
16	PTF-R005/07	20 June 2007	Interim Report on Two United Nations Staff Members
17	PTF-R006/07	28 June 2007	Report on Two United Nations Vendors
18	PTF-R007/07	28 June 2007	Report on a United Nations Vendor
19	PTF-R008/07	28 June 2007	Report on Two United Nations Vendors
20	PTF-R009/07	28 June 2007	Interim Report on Matters Concerning a Staff Member
21	PTF-R010/07	16 July 2007	Report on the Ground Fuel Procurements at MINUSTAH
22	PTF-R011/07	5 July 2007	Interim Report on MONUC Procurement and Five United Nations Procurement Officials